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UNITED STATES DISTRICT COURT  
 SOUTHERN DISTRICT OF NEW YORK

-----X  
 In re: Bankruptcy Appeal

ST. CASIMIR DEVELOPMENT CORP., 07 Civ. 2908 (CM)

Debtor.

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**SECOND AMENDED DESIGNATION OF RECORD  
 AND STATEMENT OF ISSUES ON APPEAL**

**DESIGNATION OF RECORD**

ST. CASIMIR DEVELOPMENT CORP. (the "Debtor") hereby designates  
 the record on appeal:

<b>Designation Number</b>	<b>Docket Date</b>	<b>Main Case (05-24239) Docket Number</b>	<b>Description of Item Designated</b>
D-1	9/23/2005	1	Voluntary Petition (Chapter 11). Order for Relief Entered. <i>Affidavit Pursuant to Local Bankruptcy Rule 1007-2 with Exhibits and Certification of Matrix.</i>
D-2	12/21/2005	19	Motion for Relief from Stay <i>and Related Relief</i> filed by Samuel L. Barkin on behalf of Alliant Tax Credit Funds XIV, Ltd., Alliant Tax Credit XIV, Inc.. (Attachments: # 1 Notice of Motion# 2 Memorandum of Law in Support# 3 Proposed Order# 4)

Designation Number	Docket Date	Main Case (05-24239) Docket Number	Description of Item Designated
D-2a	23	1/13/2006	Affidavit of Gary Flocco in Opposition to Motion by Alliant Tax Credit XIV, Inc. and Alliant Tax Credit fund, XIV, Ltd for Relief from the Automatic Stay Pursuant to 11 U.S.C. Section 362(d) and for Injunctive Relief Pursuant to 11 U.S.C. Section 105(a) (related document(s)19) filed by Erica R. Feynman on behalf of St. Casimir Development Corp. a Corporation. (Attachments: # 1 Exhibit A/ Tenant Letters (Part 1)# 2 Exhibit A/ Tenant Letters (Part 2)# 3 Exhibit B/ Buena Vista project# 4 Exhibit C/ Duane Reade project# 5 Exhibit D/ No Violations through April 2005# 6 Exhibit E/ No Violations as of January 11, 2006# 7 Exhibit F/ Arco Management Agreement# 8 Exhibit G/ Mortgage Payment# 9 Exhibit H/ Trustee Release)
D-3	04/11/2006	56	Order Signed On 4/11/2006 Re: Findings Of Fact And Order Granting Relief From The Automatic Stay And Related Injunctive Relief (Related Doc # 19).
D-4	06/07/2006	65	Order Signed On 6/6/2006 Granting Motion To Correct Clerical Error In Order Granting Relief From The Automatic Stay (Related Doc # 62). (Neonakis, Alex) Modified on 6/7/2006 (Correa, Mimi). (Entered: 06/07/2006)
D-5	06/07/2006	66	Amended Finding Of Fact And Order Signed On 6/6/2006 Granting Relief From the Automatic Stay. (related document(s)56) (Neonakis, Alex) (Entered: 06/07/2006)
D-6	06/13/2006	67	Notice of Appeal (related document(s)66, 65) filed by James B. Glucksman on behalf of St. Casimir Development Corp. a Corporation. (Glucksman, James) (Entered: 06/13/2006)

Designation Number	Docket Date	Main Case (05-24239) Docket Number	Description of Item Designated
			06/13/2006)
D-7	01/23/2007	75	Opposition <i>Alliant's Response To Appellant's Motion For Order Clarifying Retroactive Effect Of Order And Seeking Injunctive Relief</i> filed by Michelle McMahon on behalf of Alliant Tax Credit Funds XIV, Ltd.. (McMahon, Michelle) (Entered: 01/23/2007)
D-8	01/23/2007	76	Motion for Relief from Stay <i>Emergency Motion And Motion Of Alliant Tax Credit Xiv, Inc. And Alliant Tax Credit Fund Xiv, Ltd. To Annul Or Terminate The Automatic Stay And For An Injunction And Related Relief</i> filed by Michelle McMahon on behalf of Alliant Tax Credit Funds XIV, Ltd.. (Attachments: # 1 Exhibit A and B# 2 Proposed Order) (McMahon, Michelle) (Entered: 01/23/2007)
D-9	02/01/2007	77	Notice of Hearing on <i>Emergency Motion And Motion Of Alliant Tax Credit Xiv, Inc. And Alliant Tax Credit Fund Xiv, Ltd. To Annul Or Terminate The Automatic Stay And For An Injunction And Related Relief To Maintain The Status Quo Pending Ruling On The Motion Pursuant To 11 U.S.C. ? 105(A) And 362(D)</i> (related document(s)76) filed by Michelle McMahon on behalf of Alliant Tax Credit Funds XIV, Ltd.. with hearing to be held on 2/15/2007 (check with court for location) Objections due by 2/12/2007, (McMahon, Michelle) (Entered: 02/01/2007)
D-10	02/05/2007		Receipt of Motion for Relief from Stay (fee)(05-24239-ash) [motion,185] (150.00) Filing Fee. Receipt number 41588. Fee amount 150.00. (Brundage) (Entered: 02/05/2007)

Designation Number	Docket Date	Main Case (05-24239) Docket Number	Description of Item Designated
D-11	02/07/2007	78	Motion to Impose Automatic Stay <i>Motion for an Order (I) Finding the Automatic Stay Remains In Effect With Respect To Certain Actions Of Alliant; Or In The Alternative (II) Reinstating The Automatic Stay Pursuant to 11 U.S.C. Sections 362(a) and 105(a)</i> filed by Dawn K. Arnold on behalf of St. Casimir Development Corp. a Corporation. (Attachments: # 1 Exhibits 1 - 4# 2 Exhibits 5 - 6# 3 Exhibit 7# 4 Exhibits 8-9# 5 Supplemental Declaration# 6 Supplemental Declaration Exhibits 1-2# 7 Proposed Scheduling Order) (Arnold, Dawn) (Entered: 02/07/2007)
D-12	02/07/2007	79	Affidavit of Service (related document(s)78) filed by Dawn K. Arnold on behalf of St. Casimir Development Corp. a Corporation. (Arnold, Dawn) (Entered: 02/07/2007)
D-13	02/08/2007	80	Order signed on 2/8/2007 Scheduling a Hearing on Debtor's Motion for an Order (I) Finding The Automatic Stay Remains In Effect With Respect To Certain Actions of Alliant; or in the Alternative (II) Reinstating Automatic Stay; and Containing Temporary Restraining Orders. (related document(s)78) The Hearing will be held on 2/15/2007 at 10:00 AM at Courtroom 520, White Plains Office (Webb, Lonnie) (Entered: 02/08/2007)
D-14	02/08/2007	81	Affidavit of Service (related document(s)78) filed by Dawn K. Arnold on behalf of St. Casimir Development Corp. a Corporation. (Arnold, Dawn) (Entered: 02/08/2007)

Designation Number	Docket Date	Main Case (05-24239) Docket Number	Description of Item Designated
D-15	02/12/2007	82	Opposition to Motion to Annul or Terminate the Automatic Stay and For an Injunction and Related Relief to Maintain the Status Quo (related document(s)78) filed by Dawn K. Arnold on behalf of St. Casimir Development Corp. a Corporation. (Attachments: # 1 Exhibits 1 and 2) (Arnold, Dawn) (Entered: 02/12/2007)
D-16	02/13/2007	83	Affidavit of Service (related document(s)82) filed by Dawn K. Arnold on behalf of St. Casimir Development Corp. a Corporation. (Arnold, Dawn) (Entered: 02/13/2007)
D-17	02/13/2007	84	Reply to Motion of Alliant to Annul or Terminate the Automatic Stay and for an Injunction and Related Relief to Maintain the Status Quo Pending Ruling on the Motion Pursuant to 11 U.S.C. Sections 105(A) and 362(D) (related document(s)76) filed by Michelle McMahon on behalf of Alliant Capital Ltd.. (McMahon, Michelle) (Entered: 02/13/2007)
D-18	02/13/2007	85	Reply to Motion Alliant's Request for Judicial Notice of Documents Relevant to Motion to Annul or Terminate the Stay and for an Injunction and Related Relief to Maintain the Status Quo Pending Ruling on the Motion Pursuant to 11 U.S.C. Sections 105(A) and 362(D) (related document(s)76) filed by Michelle McMahon on behalf of Alliant Capital Ltd.. (Attachments: # 1 Exhibit A# 2 Exhibit B# 3 Exhibit C# 4 Exhibit D# 5 Exhibit E, F, & G) (McMahon, Michelle) (Entered: 02/13/2007)

Designation Number	Docket Date	Main Case (05-24239) Docket Number	Description of Item Designated
D-19	02/20/2007	86	Notice of Settlement of an Order <i>Findings of Fact and Order Relief from the Automatic Stay Pursuant to 11 U.S.C. ? 362(d)</i> filed by Michelle McMahon on behalf of Alliant Tax Credit Funds XIV, Ltd.. (Attachments: # 1 Proposed Order)(McMahon, Michelle) (Entered: 02/20/2007)
D-20	02/21/2007	87	Notice of Settlement of an Order <i>Notice of Settlement of Proposed Counter-Order</i> (related document(s)86) filed by James B. Glucksman on behalf of St. Casimir Development Corp. a Corporation. Objections due by 2/23/2007, (Glucksman, James) (Entered: 02/21/2007)
D-21	02/26/2007	89	<i>Transcript of Conventional Filing Re.: Hearing Held on 2/15/2007</i> , (related document(s)78, 76) filed by Fiore Transcription Service, Inc.. (Webb, Lonnie) (Entered: 03/08/2007) (actual transcript to be supplied)
D-22	03/01/2007	88	Order signed on 2/28/2007 Granting Motion for Relief from Stay for creditor, Alliant Tax Credit XIV, Inc. (Related Doc # 76) (Webb, Lonnie) (Entered: 03/01/2007)
D-23	03/09/2007	90	Notice of Appeal (related document(s)88) filed by James B. Glucksman on behalf of St. Casimir Development Corp. a Corporation. Appellant Designation due by 3/22/2007, (Glucksman, James) (Entered: 03/09/2007)

Designation Number	Adversary Proc. (05-8695) Docket Number	Docket Date	Description of Item Designated
D-24	3	12/21/2005	Motion for Preliminary Injunction / <i>Motion for Injunctive Relief</i> filed by Samuel L. Barkin on behalf of Alliant Tax Credit Funds XIV, Ltd., Alliant Tax Credit XIV, Inc.. (Attachments: # 1 Notice of Motion# 2 Proposed Order# 3 Certificate of Service)
D-25	56	04/11/2006	Order Signed On 4/11/2006 Re: Findings Of Fact And Order Granting Relief From The Automatic Stay And Related Injunctive Relief (Related Doc # 19).

### **STATEMENT OF THE ISSUES**

1. Did the Court err in entering the Final Order Signed on: 2/28//2007 Re: Findings Of Fact And Order Granting Relief From The Automatic Stay And Related Injunctive Relief? (EOD Date: 3/1/2007. Doc. No: 88, Main Case)?
2. Did the Court err in ignoring applicable standards governing assumption or rejection of executory contracts in bankruptcy proceedings?
3. Did the Court err in ignoring applicable standards, pursuant to 11 U.S.C. §365, by failing to grant the Debtor any opportunity whatsoever, under the dictates of the decision of the District Court in In re St. Casimir Development Corp., 2007 WL 79405, to assume or reject its executory contract with Appellee?
4. Did the Court err in ignoring the distinction between standards for lifting the automatic stay pursuant to 11 U.S.C. §362 and the standards for limiting time for assumption or rejection of executory contracts pursuant to 11 U.S.C. §365?
5. Did the Court err in determining that the economic interests of a general partner in a limited partnership cannot be assigned pursuant to 11 U.S.C. §365 and New York Partnership Law §121-702?



6. Did the Bankruptcy Court err in finding that the Debtor was not capable of reorganization within a reasonable amount of time?

Dated: Harrison, New York  
March 16, 2007

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/s/ James B. Glucksman  
By: \_\_\_\_\_  
JAMES GLUCKSMAN (5722)